## **ABSTRACT**

A panel having interlocking folds which is used as an interior or exterior finishing material for buildings. The panel is easily installed on a support surface, and has a function of preventing a backflow of water into gaps between the interlocking folds of seamed panels by wind action. The panel includes a tetragonal panel body (1), two outer interlocking folds (3) provided by folding outwardly two neighboring sides of the panel body to extend in parallel to a surface of the panel body, two inner interlocking folds (5) provided by folding inwardly two remaining sides, opposite to the outer interlocking folds, to extend in parallel to the opposite surface, and a locking part (7) provided at a corner between the two outer interlocking folds to be fastened to a support surface by a locking nail.